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GOVERNMENT OF TAMIL NADU
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TAMIL NADU GOVERNMENT GAZETTE

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Part II—Section 2

**Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

AMENDMENT TO NOTIFICATION

*[G.O. Ms. No. 6, Commercial Taxes and Registration (B1), 18th January 2019,
Thai 4, Vilambi, Thiruvalluvar Aandu-2050.]*

No.II(2)/CTR/57(b)/2019.

In exercise of the powers conferred by Section 147 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendment in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/868(f-2)/2017, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 18th January, 2019, namely:-

AMENDMENT.

1. In the said notification,
(i) In the Table, the column number (2) against S. No.1, after the entry, the following proviso shall be inserted, namely:-

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply:

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”;

(ii) In the Explanation against serial number 1, the words “on pre-import basis” shall be omitted.

2. This amendment shall be deemed to have come into force with effect from the 15th January, 2019.

Ka. BALACHANDRAN,
Principal Secretary to Government.

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